

Scottish Charity Regulator (OSCR)

Inquiry Report made under Section 33 of the Charities and Trustee Investment (Scotland) Act 2005

Introduction

The Scottish Charity Regulator (OSCR) has made inquiries into the charities listed below ("the charities") under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act). The charities are defaulting as they have repeatedly failed to submit their trustees' annual reports and accounts to OSCR within the statutory timescales. OSCR also has concerns about the lack of activities being carried out by the charities.

It appears to OSCR that the charities do not meet the charity test. OSCR has taken the decision to remove the following charities from the Scottish Charity Register (the Register) on 14/11/2023 in terms of section 30(1)(b) of the 2005 Act.

Charity Number	Charity Name
SC004308	Lodge Union No 244 Benevolent Fund
SC005669	Bute Community Nursery
SC007329	S Kids Pre School Centre
SC009427	Sunrise Nursery
SC011975	Stoneyburn Access Group
SC014560	Neilston Society For Charity
SC015332	South Mainland Youth Forum
SC017200	Royal Dick Veterinary Athletic Club - Field Fund
SC021083	Eastwood Crime Prevention Panel
SC022425	Diversitay
SC023954	3 4 5 Playgroup
SC024097	Netherton Mothers & Toddlers Group
SC024650	Blackiemuir Trust
SC025045	Wishaw Games Trust
SC025456	Comunn Eachdraidh Asainte/Assynt History Society
SC030325	Rionnagan Beaga Inbhir Theorsa
SC031018	Coisir Og Dhailriada (Choir Of Dalriada)
SC032981	Devol Community Association
SC034003	Argyll Peninsula Pipe Band

SC034155	Isle Of Lewis Access Panel
SC035401	Jumpin Jacks
SC037107	Friends of Balnagask Court
SC038075	Tore Toddler Group
SC039468	Rosedene Evangelical & Social Outreach to the World
SC040249	Friends of Congo Brazzaville
SC041223	Gr8
SC041686	South Kintyre Young Carers Group
SC043517	Barleith Youth Football Club
SC044830	Scottish Welfare Support and Advice Network
SC045650	Sighthill Cheeky Monkey's Toddler Group

The charity test

In order to be registered as a charity in Scotland, an organisation must meet, and continue to meet, the charity test. To meet the charity test and remain on the Scottish Charity Register (the Register), an organisation must:

- I. have purposes that consist only of one or more charitable purposes
- II. provide public benefit in Scotland or elsewhere as a result of the activities it carries out

How we reached our decision

Charity trustees have a statutory duty to prepare a trustees' annual report and accounts. The preparation of the trustees' annual report and accounts and its submission to OSCR is one of the primary ways of demonstrating that a charity is providing public benefit.

The charities have all repeatedly failed to provide OSCR with this information within the required timeframes. In addition, it appears from OSCR's inquiries that the charities are inactive and as a result are no longer providing public benefit.

Conclusion

We are satisfied that the charities do not provide, or intend to provide, public benefit as such they no longer meet the charity test.

OSCR's duties and powers

OSCR maintains the Register. Where it appears that a charity no longer meets the charity test OSCR must, in terms of section 30(1) of the 2005 Act, either:

- direct the charity to take such steps as it considers necessary for the purposes of meeting the charity test; or
- remove the charity from the Register.

We have taken the decision to remove the charities from the Register, as opposed to directing them to take steps to meet the charity test, because it appears that the charities have not been performing activities to advance their charitable purposes for a prolonged period of time.

Protection of assets

The charities have been made aware that under section 19 of the 2005 Act they continue to be under a duty to apply any charitable assets held at the time they are removed from the Register in accordance with the purposes as set out in their entry in the Register immediately before their removal.

Review

Where a charity disagrees with OSCR's decision to remove it from the Register under section 30(1)(b) of the 2005 Act it can request a review of the decision. To do so the charity must contact the Review Officer within 21 days of the date of the decision.

None of the charities referred to in this report requested a review.